

HOUSE BILL No. 1686

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-10-12.

Synopsis: Zoo special taxing district. Allows a county having an accredited zoo to establish a special taxing district and zoo authority to fund and operate the zoo.

Effective: July 1, 2005.

Van Haaften

January 19, 2005, read first time and referred to Committee on Local Government.

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First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

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HOUSE BILL No. 1686



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 36-10-12 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2005]:
- 4 **Chapter 12. County Zoo Authority**
- 5 **Sec. 1. This chapter applies to a county in which a zoo**
- 6 **accredited by the American Zoo and Aquarium Association as of**
- 7 **July 1, 2005, is located.**
- 8 **Sec. 2. As used in this chapter, "authority" refers to a zoo**
- 9 **authority created under section 6 of this chapter.**
- 10 **Sec. 3. As used in this chapter, "board" refers to a zoo authority**
- 11 **board established under section 7 of this chapter.**
- 12 **Sec. 4. As used in this chapter, "district" refers to a special**
- 13 **taxing district created under this chapter.**
- 14 **Sec. 5. As used in this chapter, "zoo director" refers to a zoo**
- 15 **director appointed under section 11 of this chapter.**
- 16 **Sec. 6. (a) The legislative body of a county described in section**
- 17 **1 of this chapter may:**



- 1 (1) adopt a resolution creating an authority under this
- 2 chapter; and
- 3 (2) repeal prior resolutions concerning the operation and
- 4 maintenance of a zoo by the county.
- 5 **(b) An authority created under this section consists of:**
- 6 (1) the board;
- 7 (2) the zoo director, if any; and
- 8 (3) other personnel appointed by the board.
- 9 **(c) If an authority is created under this section, all books,**
- 10 **papers, documents, and other property of a zoo operated by the**
- 11 **county when the authority is created are transferred to and**
- 12 **become the property of the authority.**
- 13 **Sec. 7. (a) The legislative body of a county having an authority**
- 14 **may establish a zoo authority board.**
- 15 **(b) The board consists of the following five (5) members:**
- 16 (1) Three (3) members appointed by the executive of the
- 17 municipality in which the zoo is located.
- 18 (2) Two (2) members appointed by the county executive.
- 19 **(c) A member of the board remains a member of the board until**
- 20 **a successor is:**
- 21 (1) elected or appointed; and
- 22 (2) qualified.
- 23 **Sec. 8. The board shall do the following:**
- 24 (1) Exercise general supervision over and make rules for the
- 25 operation, development, and maintenance of a zoo in the
- 26 county.
- 27 (2) Establish rules governing the use of zoo facilities by the
- 28 public.
- 29 (3) Establish standards and qualifications for the appointment
- 30 of zoo personnel.
- 31 (4) Appoint zoo personnel without regard to political
- 32 affiliation.
- 33 (5) Appoint and fix duties of administrative officers of the
- 34 authority.
- 35 (6) Prepare an annual report concerning the operation of the
- 36 authority and the status of authority programs.
- 37 (7) Prepare and submit for approval an annual budget to the
- 38 county fiscal body.
- 39 **Sec. 9. The board may do the following:**
- 40 (1) Enter into contracts and leases for facilities and services.
- 41 (2) Contract with persons for the joint use of facilities for the
- 42 operation of authority programs and related services.

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- 1 **(3) Contract with another political subdivision or a school**
- 2 **corporation for the use of authority facilities or services.**
- 3 **(4) Acquire and dispose of real and personal property.**
- 4 **(5) Exercise the power of eminent domain under statutes that**
- 5 **apply to counties.**
- 6 **(6) Engage in self-supporting activities as prescribed in this**
- 7 **chapter.**
- 8 **(7) Contract for special and temporary services and for**
- 9 **professional assistance.**
- 10 **(8) Delegate authority to perform ministerial acts.**
- 11 **(9) Prepare, publish, and distribute reports and other**
- 12 **materials relating to authorized activities.**
- 13 **(10) Sue and be sued.**
- 14 **(11) Invoke any legal, equitable, or special remedy for the**
- 15 **enforcement of:**
- 16 **(A) this chapter;**
- 17 **(B) a board resolution; or**
- 18 **(C) a board action.**
- 19 **(12) Operate the zoo.**
- 20 **Sec. 10. The board may purchase materials, contract for goods**
- 21 **or services, make public improvements, or dispose of property in**
- 22 **the same manner as the county.**
- 23 **Sec. 11. (a) The board may appoint a zoo director. The board**
- 24 **may not consider political affiliation in the appointment of the zoo**
- 25 **director.**
- 26 **(b) The zoo director must:**
- 27 **(1) be qualified by training or experience in the field of**
- 28 **zoology; or**
- 29 **(2) have a certification or an advanced degree in the field of**
- 30 **zoology.**
- 31 **(c) The board may appoint as zoo director or as an assistant zoo**
- 32 **director a county employee who:**
- 33 **(1) performs authority functions in a supervisory capacity**
- 34 **when a county adopts a resolution creating an authority**
- 35 **under this chapter; and**
- 36 **(2) has the required training, experience, certification, or**
- 37 **degree.**
- 38 **Sec. 12. Under the direction of the board, the zoo director shall**
- 39 **do the following:**
- 40 **(1) Propose an annual plan of operation to the board.**
- 41 **(2) Administer the plan as approved by the board.**
- 42 **(3) Supervise the general administration of the zoo.**

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- 1 **(4) Keep zoo records and preserve all papers and documents**
- 2 **of the zoo.**
- 3 **(5) Subject to board approval, recommend persons for**
- 4 **appointment as assistant zoo directors.**
- 5 **(6) Subject to board approval, recommend persons to be hired**
- 6 **as authority employees.**
- 7 **(7) Prepare and present an annual report to the board.**
- 8 **(8) Perform other duties that the board directs.**

9 **Sec. 13. (a) Each officer and employee who handles money in the**
 10 **performance of duties under this chapter shall execute an official**
 11 **bond for the term of office or employment before entering the**
 12 **duties of the office or employment.**

13 **(b) The county fiscal body may under IC 5-4-1-18 authorize the**
 14 **purchase of a blanket bond or crime insurance policy endorsed to**
 15 **include faithful performance to cover all officers' and employees'**
 16 **faithful performance of duties. Subject to board approval, the**
 17 **county fiscal body shall fix the amount of the bond or crime**
 18 **insurance policy.**

19 **(c) All official bonds shall be filed and recorded in the office of**
 20 **the county recorder.**

21 **(d) The commissioner of insurance shall prescribe the form of**
 22 **the bonds or crime insurance policies required by this section.**

23 **Sec. 14. (a) The board may accept gifts, donations, and subsidies**
 24 **for authority purposes. However, a gift or transfer of property to**
 25 **the authority is subject to board approval.**

26 **(b) A gift or grant of money shall be deposited in a special**
 27 **nonreverting fund available for expenditure by the board for**
 28 **purposes specified by the grantor. The county fiscal officer may**
 29 **draw warrants against the fund only upon vouchers signed by the**
 30 **county legislative body.**

31 **Sec. 15. (a) All territory within the county comprises a special**
 32 **taxing district for the purpose of levying special benefit taxes for**
 33 **authority purposes.**

34 **(b) The county fiscal body shall determine and provide the**
 35 **revenues necessary to operate the authority or for capital**
 36 **expenditures not covered by the issuance of bonds by:**

- 37 **(1) a specific levy not to exceed three cents (\$0.03) on each one**
- 38 **hundred dollars (\$100) of assessed valuation of all taxable**
- 39 **property in the county;**
- 40 **(2) a special appropriation; or**
- 41 **(3) both subdivisions (1) and (2).**

42 **Sec. 16. (a) Upon the request of the county legislative body, the**

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1 county fiscal body may establish by resolution a special
2 nonreverting capital fund for the purposes of acquiring land for or
3 making specific capital expenditures of the authority. The fiscal
4 body may include in the authority's annual budget an
5 appropriation for these specific purposes.

6 (b) Money in the special nonreverting capital fund may not be
7 withdrawn except for the purposes for which the fund was created,
8 unless the county fiscal body repeals the resolution establishing the
9 fund. The fiscal body may not repeal the resolution under
10 suspension of the rules.

11 Sec. 17. (a) The county fiscal body may establish a cumulative
12 building fund to provide money for:

- 13 (1) building, remodeling, and repair of authority facilities; or
- 14 (2) purchase of land for authority purposes.

15 Before a fund may be established, the department of local
16 government finance must approve the proposed action.

17 (b) If the county fiscal body decides to establish a cumulative
18 building fund, the fiscal body shall give notice and hold a public
19 hearing before the proposed action is presented to the department
20 of local government finance for approval. Notice of the public
21 hearing must be given in accordance with IC 5-3-1.

22 (c) If the county fiscal body submits the proposed action to the
23 department of local government finance for approval, the
24 department of local government finance shall require the county
25 fiscal body to publish notice of the submission in accordance with
26 IC 5-3-1. If at least fifty (50) taxpayers of the county file a petition
27 objecting to the proposed fund with the county auditor not later
28 than thirty (30) days after publication of the notice, the county
29 auditor shall immediately certify the petition to the department of
30 local government finance.

31 (d) The department of local government finance shall, within a
32 reasonable time after the county fiscal body submits the proposed
33 action, fix a date for a hearing in the county. Notice of the hearing
34 shall be published in accordance with IC 5-3-1. If a petition of
35 objection is filed, notice must be given to the first ten (10)
36 taxpayers whose names appear on the petition by a letter signed by
37 one (1) member of the department of local government finance and
38 mailed with full prepaid postage to the county auditor and to the
39 taxpayers at their usual places of residence at least five (5) days
40 before the hearing date. After the hearing, the department of local
41 government finance shall certify its approval, disapproval, or
42 modification of the proposal to the county auditor. The action of

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1 the department of local government finance with respect to the
2 proposed levy is final and conclusive.

3 (e) To provide for the cumulative building fund, the county
4 fiscal body may levy a tax not greater than one and sixty-seven
5 hundredths cents (\$0.0167) on each one hundred dollars (\$100) of
6 assessed valuation of taxable property within the county. The tax
7 may be levied annually beginning with the first annual tax levy
8 after approval by the department of local government finance and
9 may continue for a period not greater than ten (10) years. The tax
10 must be advertised annually as other tax levies are advertised.
11 After the levy has been approved, the county fiscal body may
12 reduce or rescind the annual levy.

13 (f) Before August 2 of each year, a petition to reduce or revise
14 the levy may be filed with the county auditor by at least fifty (50)
15 taxpayers of the county. The petition must set forth objections to
16 the levy and must be certified to the department of local
17 government finance, with notice and hearing given under
18 subsection (d). After the hearing, the department of local
19 government finance may reduce or rescind the levy. An action by
20 the department of local government finance under this subsection
21 is final and conclusive.

22 (g) The tax shall be collected and held in a special fund known
23 as the county zoo authority cumulative building fund. Money in the
24 fund may be used only for a purpose for which the fund was
25 established. Expenditures may be made from the fund only after an
26 appropriation has been made in the manner provided by statute.

27 Sec. 18. (a) Authority facilities and programs are available to
28 the public. The board may designate and charge reasonable
29 admission fees for the zoo and for specific attractions, events,
30 programs, or services.

31 (b) The county fiscal body shall designate the fund into which
32 the county fiscal officer shall deposit fees imposed by the authority.

33 (c) The county fiscal body may establish by resolution upon
34 request of the county legislative body any of the following:

35 (1) A special nonreverting operating fund for zoo purposes
36 from which expenditures may be made by appropriation by
37 the county fiscal body.

38 (2) A special nonreverting capital fund for the purpose of
39 acquiring land or making specific capital improvements from
40 which expenditures may be made by appropriation by the
41 county fiscal body.

42 (d) Money placed in the special nonreverting capital fund may

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1 be withdrawn only for the purposes for which the fund was
2 created, unless the county fiscal body repeals the resolution
3 establishing the fund. The fiscal body may not repeal the resolution
4 under suspension of the rules.

5 (e) Money procured from fees or received from the sale of
6 surplus property under this chapter shall be deposited at least once
7 each month with the county fiscal officer.

8 Sec. 19. (a) To raise money to pay for land to be acquired for
9 any of the purposes in this chapter or to pay for an improvement
10 authorized by this chapter and in anticipation of a special benefit
11 tax levied under this chapter, the county legislative body shall, by
12 resolution, issue bonds of the district in the name of the county.
13 The bonds may not exceed the total cost of all land to be acquired
14 and all improvements described in the resolution, including
15 expenses incurred in connection with the proceedings and the costs
16 of supervision and inspection during construction. Expenses
17 covered in the bond issue include all expenses of every kind
18 actually incurred before acquiring the land and the construction of
19 the work, such as the cost of the necessary record, engineering
20 expenses, publication of notices, preparation of bonds, and other
21 necessary expenses. If more than one (1) resolution or proceeding
22 of the legislative body under this chapter is confirmed under which
23 different parcels of land are to be acquired or more than one (1)
24 contract for work is let by the legislative body at approximately the
25 same time, the cost involved under all of the resolutions and
26 proceedings may be included in one (1) bond issue.

27 (b) The bonds and the interest on the bonds are exempt from
28 taxation under IC 6-8-5-1. Bonds issued under this section are
29 subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to the
30 filing of a petition requesting the issuance of bonds, the right of
31 taxpayers to remonstrate against the issuance of bonds, the
32 appropriation of the proceeds of the bonds with the approval of the
33 department of local government finance, and the sale of bonds at
34 public sale for at least the par value of the bonds.

35 (c) The county legislative body may not issue bonds of the
36 district under this section that are payable by special taxation if the
37 total issue for that purpose, including bonds already issued,
38 exceeds two percent (2%) of the total assessed valuation of the
39 property in the district. Bonds or obligations issued in violation of
40 this subsection are void. The bonds are not obligations or
41 indebtedness of the county but constitute an indebtedness of the
42 district as a special taxing district. The bonds and interest are

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1 payable only out of a special tax levied upon all the property of the
2 district as prescribed by this chapter. A bond must recite the terms
3 upon the face of the bond, together with the purposes for which the
4 bond is issued.

5 Sec. 20. (a) Before bonds may be issued under this chapter, the
6 county legislative body shall give notice of a public hearing to
7 disclose the purposes for which the bond issue is proposed, the
8 amount of the proposed issue, and other pertinent information.

9 (b) The county legislative body shall publish notice of the time,
10 place, and purposes of the hearing in accordance with IC 5-3-1.

11 Sec. 21. All proceeds from the sale of bonds issued under this
12 chapter shall be kept in a separate fund to pay for land and other
13 property acquired and for the construction of a work under the
14 resolution, including all costs and expenses incurred in connection
15 with the project. The fund may not be used for any other purpose.
16 Any surplus remaining after all costs and expenses are paid
17 becomes part of the district bond fund.

18 Sec. 22. (a) To pay all bonds issued under this chapter, the
19 county fiscal body shall levy annually a special tax upon all the real
20 and personal property located in the district sufficient to pay the
21 principal of the bonds as the bonds mature, including accrued
22 interest. The fiscal body shall certify the tax to be levied each year
23 to the county auditor at the time for certification of tax levies. The
24 tax shall be collected and enforced by the county treasurer in the
25 same manner as other taxes are collected and enforced.

26 (b) The tax shall be kept in a separate fund to be known as the
27 district bond fund. The tax shall be applied to the payment of the
28 bonds and interest as the bonds mature and may not be used for
29 another purpose.

30 Sec. 23. The general assembly covenants that it will not repeal
31 or amend this chapter in a manner that would adversely affect
32 owners of the bonds as long as the bonds are outstanding.

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